

VA Financial Policies and Procedures
Charges and Full Cost Recovery

CHAPTER 4

0401 OVERVIEW.....	2
0402 POLICIES	3
0403 AUTHORITY AND REFERENCES	4
0404 ROLES AND RESPONSIBILITIES	4
0405 PROCEDURES.....	6
0406 DEFINITIONS.....	10
0407 RESCISSIONS.....	12
0408 QUESTIONS	12
APPENDIX A: COST VS. CHARGES.....	13
APPENDIX B: CERTIFICATION OF COMPLIANCE - HEALTH CARE SHARING	14
APPENDIX C: CERTIFICATION OF COMPLIANCE - MCCF	15
APPENDIX D: CERTIFICATION OF COMPLIANCE - OTHER CHARGES	16

0401 OVERVIEW

This chapter establishes the Department of Veterans Affairs (VA) financial policies and procedures for development of charges and full cost recovery when services are delivered to the public or a third party. Charges for certain Sharing Agreements and User Fees for services provided by VA will be recovered at full cost or market price (e.g., Freedom of Information Act requests, agriculture leases, filming, National Cemetery Administration (NCA) lodge rentals)¹.

040101 CHARGES AND FULL COST RECOVERY STANDARDS AND PRINCIPLES. In accordance with the Office of Management and Budget (OMB) Circular A-25, *User Charges*, VA will charge either "full cost" or "market price" for services, resources or goods provided for a fee. User charges will be sufficient to recover the full cost to VA for providing the service, resource or good.

040102 CHARGES AND FULL COST RECOVERY ACTIONS. VA will comply with the Managerial Cost Accounting standards, as required in Statement of Federal Financial Accounting Standards (SFFAS) No. 4, *Managerial Cost Accounting Concepts and Standards for the Federal Government* and SFFAS No. 7, *Accounting for Revenue and Other Financing Sources*, requiring Federal reporting entities to collect and report the costs of their activities on a regular basis.

A. In accordance with OMB Circular A-25, *User Charges*, VA will ensure charges are sufficient to recover the full cost to provide the service or product, as defined by the Federal Accounting Standards Advisory Board (FASAB). Rare exceptions may arise where full cost recovery may not be achieved.

B. In accordance with 38 U.S.C. 1729(a), *Recovery by the United States of the Cost of Certain Care and Services*, VA will recover or collect reasonable charges for care or service (as determined by the Secretary) of nonservice-connected disabilities of Veterans from a third party to the extent that the Veteran (or the provider of the care or services) would be eligible to receive payment for such care or services from such third party, if the care or services had not been furnished by VA.

C. In accordance with the Chief Financial Officer (CFO) Act of 1990, on a biennial basis, VA will review fees, royalties, rents and other charges for services and things of value it provides for reasonableness and make recommendations on revising the charges to reflect costs incurred.

For additional information on cost accounting and cost accounting compliance, see Volume XIII, Chapter 3, *Managerial Cost Accounting*, and Volume XIII, Chapter 5, *Cost Accounting Compliance*.

¹ See VA Office of Public Affairs publication "Filming" for detailed information for charging user fees when using VA facilities.

0402 POLICIES

040201 CHARGES AND FULL COST RECOVERY STANDARDS AND PRINCIPLES. VA will adhere to the general policies for charges and full cost recovery, as prescribed in OMB Circular A-25, *User Charges*, OMB Circular A-45, *Rental and Construction of Government Quarters*, and 38 U.S.C. 8153, *Sharing of Health Care Resources*. OMB Circular A-25 contains information for determining when special benefits exist.

- Sharing Agreements and User Fees. VA will identify the costs incurred to fulfill its missions and assign the costs to the products or services provided.²
- Hospital and Medical Care Charges. VA will determine reasonable charges based on the methodology identified in 38 C.F.R. 17.101 and attempt to recover full reasonable charges from third parties liable under a health plan. Per 38 U.S.C. 1729, third parties must pay the reasonable charges or demonstrate to the satisfaction of the Secretary that the amount paid to VA is what would have been paid to a nongovernment provider in the same geographic area.
- VA will comply with SFFAS No. 7 and disclose instances where full cost recovery was not achieved for Sharing Agreements, User Fees or Hospital and Medical Care Charges (based on the reasonable charge).

040202 CHARGES AND FULL COST RECOVERY ACTIONS.

A. In accordance with OMB Circular A-25, VA will identify charges based on cost and market price analyses and assign them to the products or services provided, except for reasonable charges for hospital and medical care charges to third parties based on 38 C.F.R. 17.101. VA will fully charge or allocate the costs associated with a project start-up regardless of the outcome of the project.

B. VA will attempt to recover reasonable charges for healthcare or services from a third party to the extent that the Veteran (or the provider of the care or services) would be eligible to receive payment for such care or services from such third party if the care or services had not been furnished by VA in accordance with 38 U.S.C. 1729(a).

C. VA will assess the charges for its products or services in a biennial review as required by the CFO Act of 1990. Upon request, the Administration CFOs or other office CFOs will provide certification of the biennial reviews to the VA CFO.

D. To the extent possible, VA will use the Decision Support System (DSS) to provide the product cost.³ VA will rely on generally accepted cost accounting principles in

² See Volume XIII, Chapter 3, *Managerial Cost Accounting*, for further information on VA's cost accounting principles.

³ See Volume XIII, Chapter 5, *Cost Compliance* for more information on the DSS system

instances where DSS cannot be used (e.g., pounds of laundry, onsite filming, reasonable charges).

0403 AUTHORITY AND REFERENCES

040301 Chief Financial Officers Act of 1990

040302 38 U.S.C. 1729(a), Recovery by the United States of the Cost of Certain Care and Services

040303 38 U.S.C. 8153(b), Sharing of Health Care Resources

040304 Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) No. 4, Managerial Cost Accounting Concepts and Standards for the Federal Government

040305 FASAB, SFFAS No. 7, Accounting for Revenue and Other Financing Sources

040306 Office of Management and Budget (OMB) Circular A-25, *User Charges*

040307 OMB Circular A-45, Rental and Construction of Government Quarters

040308 VHA Directive 2010-001, Reporting Medical Care Collections Funds Cost to Collect

040309 VHA Directive 2006-020, VHA Managerial Cost Accounting System

0404 ROLES AND RESPONSIBILITIES

040401 The Assistant Secretary for Management/Chief Financial Officer (CFO) oversees all financial management activities relating to the Department's programs and operations, as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. 309. Responsibilities include the direction, management and provision of policy guidance and oversight of VA's financial management personnel, activities and operations. The CFO establishes financial policy, systems and operating procedures for all VA financial entities and provides guidance on all aspects of financial management.

The CFO is responsible for certifying to the Secretary of VA that the full cost to the Federal Government for providing products or services to customers is reflected in the price of or charge(s) made for the products or services. Certification for medical care and services (from third parties) is based on the reasonable charges calculations per 38 C.F.R. 17.101.

The CFO, as well as the Administration CFOs and other office CFOs, are functionally responsible to review, approve and impose user charges or to make an exception VA-wide. In this capacity, each is responsible for the following:

- Ensuring the amount of all user charges complies with the applicable statutory authority, OMB and VA user charge policies.
- Ensuring that user charges imposed by VA are as uniform as possible and ensuring proper dispositions of user charges collected. Issuing implementing procedures and instructions.

040402 Under Secretaries, Assistant Secretaries, Chief Financial Officers, Fiscal Officers, Chiefs of Finance Activities, Chief Accountants and other key officials are responsible for ensuring compliance with the policies and procedures set forth in this chapter.

The Administration CFOs or other CFOs are responsible for: (1) identifying all activities being performed or proposed to be performed, at the responsibility centers and headquarters that result in a special benefit to a recipient; (2) determining the extent of the special benefits provided or to be provided by such activities; (3) determining whether the imposition of a user charge would be in conflict with the basic mission of VA and, if an exception is appropriate, submitting a recommendation to the CFO or designee; and (4) applying approved cost-accounting principles and procedures in determining the cost of the service or activity that provides a special benefit.

It is the responsibility of the Administration CFO or office CFO with the concurrence of the Department's CFO, to maintain and document a full cost accounting methodology that ensures the full cost to the Federal Government of providing a product or service to a customer is reflected in the price of or charge(s) made for that product or service, unless otherwise authorized by legislative authority.

040403 The Decision Support Office (DSO) within the VHA Office of Finance maintains the Decision Support System (DSS). DSO is responsible for serving as the DSS Program Office with responsibility for operation and maintenance of DSS; preparing recurring and ad hoc reports required for senior VA leadership to satisfy internal and external queries for managerial cost accounting data and information; populating and maintaining the DSS Reports Website as a means of disseminating managerial cost accounting data and information reports to all levels of VA; and assisting VA facilities with ongoing training that allows them to process data within the established guidelines.

0405 PROCEDURES

040501 CHARGES AND FULL COST RECOVERY STANDARDS AND PRINCIPLES.

A. Costs. The full cost of the Federal Government service from which a special benefit is derived will be determined or estimated from the best available internal records. In accordance with SFFAS No. 4, the full-cost computation will cover the direct and indirect costs to VA of carrying out the activity. Charges include, but are not limited to, the following:

1. Salaries; fringe benefits (i.e., retirement and medical insurance); travel expense; rent; cost of fee collection; postage; and maintenance, operation and depreciation of buildings and equipment, unless specifically excluded.
2. A proportionate share of management and supervisory costs.
3. A fee for a special service. This will be no less than its total cost and may be higher based on the value of the service to the recipient. The cost of providing a service will be reviewed biennially and the fees adjusted, as necessary.

To the extent practicable, imposition of user charges will be uniform and consistent.

B. Cost Recovery.

1. Sharing Agreements. While the recovery of full cost should be the goal of all Enhanced Health Care Resources Sharing contracts, VA recognizes there are situations where full cost recovery may not be achieved. VA facilities are directed to consider both local commercial market rates for similar services, as well as the facility's cost in providing the services when negotiating reimbursement rates. VHA Directive 97-015, *Enhanced Health Care Resources Sharing Authority*, and VHA Directive 1660.1, *Enhanced Health Care Resources Sharing Authority*, require VHA facilities to negotiate reimbursement rates in the best interest of the Government. In the instances where full cost recovery is not achieved, VA is required to report this under the disclosure provisions of SFFAS No. 7, *Accounting for Revenue and Other Financing Sources*.

2. Hospital and Medical Care Charges. VA will follow the methodology identified in 38 C.F.R. 17.101 to determine the reasonable charges to third parties liable under a health plan. In instances where the third party pays less than reasonable charges and demonstrates to the satisfaction of the Secretary that the amount they have paid to VA is what would have been paid to a non-Government provider in the same geographic area, VA will disclose this information in accordance with SFFAS No. 7, *Accounting for Revenue and Other Financing Sources*.

3. Other User Fees. VA will follow the guidelines established in OMB Circular A-25, *User Charges*, to develop user fees. VA will provide a disclosure when the full cost of

services is not recovered in accordance with SFFAS No. 7, *Accounting for Revenue and Other Financing Sources*.

040502 CHARGES AND FULL COST RECOVERY ACTIONS

A. When a VA facility sells a product or service unique to the Government, VA will recover the full cost to the Government for producing the product or providing the service.⁴

1. Full cost includes, but is not limited to, the following:

a. An appropriate share of direct and indirect costs;

b. Corporate overhead, i.e., VA Central Office, VHA's Veterans Integrated Service Network (VISN), NCA's Memorial Service Network (MSN), VBA Area Offices.

c. Depreciation of general property, plant and equipment based on VA policy depreciation guidelines. Refer to Volume V, Chapter 9, *General Property, Plant and Equipment*, and Volume III, Chapter 10, *Accounting for Internal Use Software*, for further information of VA's depreciation policy.

2. VA will develop charges based on cost and price analyses in accordance with the CFO Act of 1990, U.S.C. Title 38, OMB Circulars and GAO Decisions and Guidelines, as appropriate. VA will calculate and allocate costs incurred by the acquisition or production, management and delivery of a product or service. Accurate, timely and useful cost information is essential to effectively manage VA resources. The development of charges is central to any VA cost recovery effort, whether it be directed at the private sector or other VA or Governmental entities. See Appendix A for an explanation of cost versus charges.

a. Development of Charges. The development of charges is the responsibility of the VA entity which procures, produces, provides or otherwise offers the product or service or product or service line. The charges must cover the costs to the Government for the procurement, development, construction, manufacture, management, delivery and any other expenses associated with the product(s) or service(s), including but not restricted to local, regional and national overhead costs.

(1) Charges are subject to an approval process which will include but not be limited to the manager of the entity offering the product or service, the appropriate Department or Administration CFO or the senior executive of an office which has no CFO.

(2) Hospital and medical service reasonable charges to third parties will be based on the methodology in 38 C.F.R. 17.101.

⁴ See Volume XIII, Chapter 3, *Managerial Cost Accounting*, for further information on VA's cost accounting principles.

(3) When the service, resource or good offered for sale is not inherently Governmental, market price may be charged. Market price may be determined by:

- Using commercial practices (e.g., competitive bidding);
- Referencing prevailing prices in competitive markets for goods, resources or services that are the same or similar to those provided by the Government with adjustments, as appropriate, that reflect demand, level of service and quality of the good or service.

(4) In the absence of substantial competitive demand, market price may be determined by taking into account the prevailing prices for goods, resources or services that are the same or substantially similar to those provided by the Government and then adjusting the supply made available and/or price of the good, resource or service so that there will be neither a shortage nor a surplus.

b. Intra or Inter-Entity Costs. The procedure of a VA entity costing a good or service, then charging the entity that benefits from or uses that good or service, is referred to as Intra or Inter-Entity Costs. The value of these costs will provide that no one VA entity remains responsible for funding a product or service that may be utilized by other VA or other Governmental entities.

c. Start-up and Partial Delivery Charges. Costs associated with the start-up of a project will be fully charged or allocated, regardless of the outcome of the project.

(1) Costs associated with the production of a product or delivery of a service will be fully charged or allocated, regardless of the outcome of the product or service delivery.

(2) Costs may either be passed on to the customer directly (through charges) or indirectly (as an expense of doing business which is calculated as part of the entity's product or service cost). This includes but is not limited to cancellation or stop production fees. The fees may be charged directly to the customer when:

- the conditions concerning the assessment of the charges are clear and the customer is made aware of the conditions and charges in writing, in advance;
- the charges cover the costs of the services rendered.

B. Recovering full cost or market price for VA-provided goods or services.

1. Enhanced Sharing. VHA facilities will have complied with Title 38 and OMB Circular A-25, *User Charges*, when the prices charged for Enhanced Health Care Sharing contracts recover full or market price. At a minimum, however, market price may not be lower than total local direct costs.

a. Compliance with Federal and VA pricing policy is achieved when a facility charges full cost or market price for its Enhanced Health Care Sharing contracts. Determination of whether to charge full cost or market price is dependent on whether the service, resource or good provided is uniquely Governmental. At no time, however, may the sales price fall below the local direct costs incurred by the facility to provide the product or service.

b. A contract is in compliance if all costs to the Government are covered by contract revenue, even if some of the products or services sold under the contract are sold at a loss. For a sample checklist used by the VA Contracting Officer for Health Care Resources Sharing Authority Contracts under 38 U.S.C. 8153, refer to VA Directive 1663, Appendix A.

2. Other than Enhanced Sharing. VA will recover charges at the full cost to the Federal Government. User charges for goods or services provided to a third party will be recovered as required by SFFAS No. 4.

3. Hospital and Medical Care (charges to third parties). VA will attempt to recover the reasonable charges.

C. The Chief Financial Officers Act of 1990 requires a biennial review of "fees, royalties, rents and other charges imposed by the agency for services and things of value it provides and makes recommendations on revising the charges to reflect costs incurred by it in providing the services and things of value."

1. The Administration CFOs and other office CFOs will conduct a biennial review of charges to ensure the integrity of the costs and upon request, provide certification to the VA CFO. Along with the certification, the supporting documentation provided to the VA CFO will include, but is not limited to:

- A full description of the product or service;
- A full disclosure of the methodology used to cost the product(s) or service(s) and the time, services and dollars, both direct and indirect, used to arrive at the product(s) or service(s) costs;
- A description of all the products or services offered by an entity (including the product or service being approved) written in such a way that approving officials may determine the scope of the entity's charges and the size or scope of the product(s) or service(s) being approved in relation to the entity's entire product or service line.

Due to the large number of VHA facilities, it is impractical and cost-prohibitive to conduct independent reviews of all Enhanced Medical Resources Sharing contracts entered into by every VHA facility. As a result, VHA developed a self-certification program where each facility will biennially certify compliance with Federal and VA

pricing guidelines when entering into Enhanced Health Care Resources Sharing contracts.

See Appendix B for the certification statement relating to Enhanced Health Care Sharing Contracts, Appendix C for the certification relating to hospital and medical care (charges to third parties) and Appendix D for the certification statement relating to other requirements (e.g., OMB Circular A-25, *User Charges*, and the CFO Act of 1990).

2. The VA CFO, specifically the Office of Business Oversight, will conduct a biennial review of all charges at selected facilities to ensure the integrity of the certification process.
3. The policies dictating terms and payment methodologies adopted by VA entities will be used to obligate, record, transfer or otherwise account for and pay charges, including but not limited to the laws, regulations, policies and procedures associated with procurement practices. Refer to the Federal Acquisition Regulation (FAR) and the VA Acquisition Regulation (VAAR).
4. If no methodology exists for new products or services, one will be developed by the entity (Administration, staff office, etc.) and be subjected to the normal approval processes, which will include but not be limited to the entity's manager and/or director, the Administration or office CFO (if applicable), the senior executive and the VA CFO.

D. VA's primary managerial cost accounting system is DSS. The DSS production database software contains a set of modules for reporting, analysis, budgeting and modeling and produces a variety of reports.

Generally accepted accounting principles will be used to determine the full cost of goods or services when the DSS system cannot be used. This occurs when new products or products not defined in the DSS system (e.g., pound of laundry, on-site filming, reasonable charges) are being billed by local VA facilities for goods or services provided. SFFAS No. 4 will be followed except where other statutory guidance exists. Local VA facilities will document and retain the cost methodology used to determine user charges for unique circumstances. See Volume XIII, Chapter 5, *Cost Accounting Compliance*, for additional information on DSS.

0406 DEFINITIONS

040601 Administration. One of the three VA Administrations: Veterans Health Administration (VHA), Veterans Benefits Administration (VBA) and National Cemetery Administration (NCA).

040602 Allocated. Distributed among users.

040603 Capacity. The output capability of an organization when it fully utilizes its resources to create the maximum value for customers while generating the minimum amount of waste.

040604 Charges. A fee assigned by the provider (e.g., VA) for the product or service.

040605 Cost. An amount or value expended for goods or services produced or received, as distinguished from amounts obligated for the purchase of goods or services.

040606 Direct Cost. Costs directly associated with providing services.

040607 DSS System. A derived database built from standard VHA data sources. DSS uses clinical and financial data to provide state-of-the-art activity based costing and clinical productivity analyses.

040608 Entity. Any group separated from others by an official or organizational designation.

040609 Fixed Costs. The costs or expenses that do not vary in the short term with the volume of activity (non-variable or constant cost).

040610 Full Cost. The full cost of an output produced by a responsibility segment is the sum of (1) the costs of resources consumed by the segment that directly or indirectly contribute to the output and (2) the costs of identifiable supporting services provided by other responsibility segments within the reporting entity and by other reporting entities.

040611 Good(s). Any discrete, traceable or measurable good or service provided to a customer.

040612 Indirect Costs. Costs not directly associated with providing services. The costs are allocated to direct departments through the indirect cost allocation process.

040613 Inter or Intra-entity. A term meaning between or among different reporting entities. It commonly refers to activities or costs between two or more agencies, departments or bureaus.

040614 Normal Capacity. The average total of production/service units that a responsibility segment produces over an extended period of time.

040615 Overhead. Cost that cannot be identified in a practical manner with specific units of production. Overhead is analogous to fixed costs. Overhead may be classified as direct or indirect.

040616 Product(s). Same as Good(s). Any discrete, traceable or measurable good or service provided to a customer.

040617 Production Unit. A function organizational subdivision, contract or other work unit for which cost data are desired and for which provision is made to accumulate and measure the costs of processes, products, jobs, capitalized projects, etc.

040618 Readiness Capacity. Capacity that is not used in normal operations but is maintained for war or emergency readiness.

040619 Reasonable Charges. Charges for care or services sought to be recovered or collected, as described under 38 U.S.C. 1729, from third party payers.

040620 Service(s). An intangible product/task which tends to be rendered directly to or at the request of a customer. (Also see: Product(s)).

040621 Sharing Agreements. Under sharing authority, VA may enter into health care resources contracts (agreements) for the acquisition of health care resources with any health care provider or other entity, group of individuals, corporation, association, partnership, State or local Governments or individuals.

040622 Support Costs. The costs of activities that are not directly related or associated to the production of a product or service. (e.g., automation support, communication, postage, engineering and purchasing).

040623 User Fees. Normally related to the cost of goods or services provided. Generally, this applies to Federal programs or activities which provide special benefits to identifiable recipients above and beyond what is normally available to the public.

0407 RESCISSIONS

040701 VA Directive 4560, Cost Accounting

040702 VA Handbook 4560.1, Cost Accounting

0408 QUESTIONS

Questions concerning these financial policies and procedures should be directed as follows:

VHA	VHA Accounting Policy (Outlook)
VBA	VAVBAWAS/CO/FINREP (Outlook)
All Others	OFP Accounting Policy (Outlook)

APPENDIX A: COST VS. CHARGES

COST vs. CHARGES

A. "Cost" is defined as the actual, total dollar amount expended to produce, manage and deliver a product or service. Cost may vary on any given day as demands for a product or service fluctuate.

B. "Average Cost" is the cost of providing a good or service averaged over time. Often used interchangeably with "cost," averaging of costs allows managers to determine the cost of the typical product or service on a typical day or other applicable timeframe.

C. Charges are derived from costs and represent the value of the product or service being offered, taking into account any irregularities in day-to-day or week-to-week product or service costs and any other factors which would cause cost variances. This value or charge is determined by the entity which produces, manages and delivers the product or service.

D. Price is the value of a product or service as viewed from the customer's point of view. A customer or consumer is most often not aware of the cost elements which go into the production, management or delivery of a product or service. When a customer compares price, he or she is comparing an aggregate of the costs, plus any other considerations such as profit, risk or reserve values.

APPENDIX B: CERTIFICATION OF COMPLIANCE - HEALTH CARE SHARING

**CERTIFICATION OF COMPLIANCE WITH FEDERAL AND VA PRICING
GUIDELINES FOR VHA**

Enhanced Health Care Sharing Contracts

Part I: Certification of Compliance

I, (name and title of the responsible official), certify that the pricing policies for the (name of facility) materially _____comply/ _____do not comply with VA Directive 1663, *Health Care Resources Contracting – BUYING* and OMB Circular A-25, *User Charges* and the Chief Financial Officers Act of 1990 (P.L. 101-576) (CFO Act). I further certify that I have reviewed and understand how the authorities apply to Enhanced Health Care Sharing contracts entered into by this facility. Instances where this facility does not comply with Federal and VA pricing policies are disclosed under the certification for compliance with the Statement of Federal Financial Accounting Standards No. 4 and No. 7.

(Name and Title)

(Facility)

(Date)

(Telephone Number)

APPENDIX C: CERTIFICATION OF COMPLIANCE - MCCF

CERTIFICATION OF HOSPITAL AND MEDICAL CARE - THIRD PARTY CHARGES

(Medical Care Collections Fund)

Part I: Certification of Compliance

I, (name and title of the responsible official), certify that the charge policies for the non-service connected medical care and services provided to Veterans at (name of facility) materially _____comply/_____do not comply with 38 U.S.C. 1729(a) and 38 C.F.R. 17.101. I further certify that I have reviewed and understand how the authorities apply to the hospital and medical care third party charges. Instances where this facility does not comply with Federal and VA pricing policies are disclosed under the certification for compliance with the Statement of Federal Financial Accounting Standard No. 7.

(Name and Title)

(Facility)

(Date)

APPENDIX D: CERTIFICATION OF COMPLIANCE - OTHER CHARGES

**CERTIFICATION OF COMPLIANCE WITH FEDERAL AND VA PRICING
GUIDELINES***

Other Charges

Part I: Certification of Compliance

I, (name and title of the responsible official), certify that the pricing policies for the (Administration) materially _____ comply/_____do not comply with OMB Circular A-25, *User Charges and the Chief Financial Officers Act of 1990* (P.L. 101-576) (CFO Act). Instances where this Administration does not comply with Federal and VA pricing policies are disclosed under the certification for compliance with the Statement of Federal Financial Accounting Standards No. 4 and No. 7.

(Name and Title)

(Date)

***Note: For hospital and medical care charges to third parties (or MCCF), use Appendix C.**